

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Warren County (8115)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$412,491	\$415,362	\$501,072	\$525,224	6.23%	4.82%
Non - Certified Salaries	120	\$218,888	\$228,165	\$179,076	\$180,889	-4.66%	1.01%
Group Health Insurance	222	\$118,248	\$90,674	\$106,668	\$116,550	-0.36%	9.26%
Teacher Retirement Fund, After 7-1-95	216	\$28,137	\$26,675	\$34,470	\$36,894	7.01%	7.03%
Social Security Certified	212	\$31,499	\$29,489	\$35,091	\$36,846	4.00%	5.00%
Public Employees Retirement Fund	214	\$16,820	\$20,106	\$18,596	\$19,136	3.28%	2.90%
Other Employee Benefits	241 - 290	\$8,654	\$9,683	\$10,875	\$12,201	8.96%	12.19%
Social Security Noncertified	211	\$15,588	\$15,986	\$11,787	\$12,175	-5.99%	3.29%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,478	\$4,943	\$5,002	\$5,077	3.19%	1.50%
Operational Supplies	611	\$3,641	\$6,130	\$2,617	\$4,058	2.75%	55.05%
Travel	580	\$2,904	\$1,744	\$2,609	\$3,129	1.88%	19.94%
Other Purchased Services	593	\$3,920	\$3,375	\$2,109	\$2,649	-9.34%	25.57%
Group Life Insurance	221	\$947	\$1,042	\$1,302	\$1,241	6.99%	-4.71%
Other Group Insurance Authorized by Statute	224	\$477	\$347	\$1,120	\$1,024	21.05%	-8.59%
Severance/Early Retirement Pay	213	\$26,835	\$5,000	\$5,000	\$699	-59.83%	-86.02%
Pupil Services	313	\$204	\$162	\$16	\$504	25.37%	3050.00%
Other Professional and Technical Services	319	\$1,173	\$0	\$50	\$0	-100.00%	-100.00%
Staff Services	314	\$130	\$156	\$365	\$0	-100.00%	-100.00%

Student Instructional Support Total		\$895,034	\$859,039	\$917,826	\$958,293	1.72%	4.41%
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Student Academic Achievement

Certified Salaries	110	\$3,610,851	\$3,536,321	\$3,497,215	\$3,675,444	0.44%	5.10%
Group Health Insurance	222	\$478,711	\$467,674	\$465,772	\$501,448	1.17%	7.66%
Non - Certified Salaries	120	\$368,627	\$361,608	\$346,963	\$342,273	-1.84%	-1.35%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$385,920	\$388,814	\$304,741	\$296,069	-6.41%	-2.85%
Social Security Certified	212	\$256,782	\$247,843	\$238,516	\$249,754	-0.69%	4.71%
Teacher Retirement Fund, After 7-1-95	216	\$174,646	\$201,734	\$211,491	\$227,077	6.78%	7.37%
Textbooks	630	\$102,268	\$176,143	\$160,527	\$144,847	9.09%	-9.77%
Operational Supplies	611	\$99,961	\$111,338	\$89,714	\$96,394	-0.90%	7.45%
Other Employee Benefits	241 - 290	\$55,139	\$56,063	\$54,142	\$61,881	2.93%	14.29%
Teacher Retirement Fund, Prior to 7-1-95	215	\$67,501	\$62,530	\$57,450	\$56,434	-4.38%	-1.77%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Severance/Early Retirement Pay	213	\$103,060	\$126,711	\$140,856	\$56,083	-14.11%	-60.18%
Pre-2008 Object Code - Temporary Salaries	130	\$64,825	\$59,928	\$59,723	\$55,676	-3.73%	-6.78%
Social Security Noncertified	211	\$39,722	\$42,319	\$47,996	\$47,295	4.46%	-1.46%
Equipment	730	\$21,346	\$132,338	\$64,909	\$35,827	13.82%	-44.80%
Instructional Programs Improvement Services	312	\$16,173	\$21,305	\$13,618	\$19,424	4.69%	42.63%
Repairs and Maintenance Services	430	\$17,023	\$9,160	\$6,195	\$18,531	2.15%	199.15%
Overtime Salaries	140	\$20,587	\$20,431	\$19,826	\$15,000	-7.61%	-24.34%
Travel	580	\$12,092	\$19,666	\$17,321	\$14,006	3.74%	-19.14%
Instruction Services	311	\$9,414	\$8,707	\$17,078	\$10,931	3.81%	-35.99%
Group Life Insurance	221	\$5,689	\$7,226	\$7,745	\$9,900	14.86%	27.82%
Other Professional and Technical Services	319	\$0	\$0	\$860	\$8,512	NA	889.77%
Library Books	640	\$10,107	\$6,466	\$8,082	\$7,837	-6.16%	-3.04%
Postage and Postage Machine Rental	532	\$3,096	\$5,055	\$3,507	\$5,560	15.76%	58.55%
Periodicals	650	\$1,743	\$2,335	\$3,429	\$2,273	6.87%	-33.69%
Dues and Fees	810	\$7,034	\$4,135	\$1,550	\$2,000	-26.98%	29.03%
Data Processing Services	316	\$0	\$0	\$0	\$1,020	NA	NA
Content	747	\$0	\$0	\$0	\$500	NA	NA
Other Group Insurance Authorized by Statute	224	\$63	\$125	\$216	\$219	36.55%	1.20%
Printing and Binding	550	\$0	\$0	\$0	\$214	NA	NA
Public Employees Retirement Fund	214	\$2,440	\$3,162	\$3,199	\$20	-70.06%	-99.39%
Miscellaneous Objects	876 - 899	\$0	\$7,658	\$0	\$0	NA	NA
Computer Hardware	741	\$74,702	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$400	\$2,480	\$240	\$0	-100.00%	-100.00%

Student Academic Achievement Total		\$6,009,921	\$6,089,275	\$5,842,879	\$5,962,449	-0.20%	2.05%
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Overhead and Operational

Non - Certified Salaries	120	\$1,042,605	\$1,060,499	\$1,078,083	\$1,161,971	2.75%	7.78%
Food Purchases	614	\$330,320	\$274,734	\$346,679	\$374,001	3.15%	7.88%
Construction Services	450	\$259,907	\$1,863,309	\$0	\$346,983	7.49%	NA
Heating and Cooling for Buildings - Gas	622	\$228,168	\$502,374	\$185,302	\$318,884	8.73%	72.09%
Equipment	730	\$162,929	\$287,198	\$256,100	\$275,177	14.00%	7.45%
Certified Salaries	110	\$181,697	\$186,887	\$188,346	\$202,621	2.76%	7.58%
Light and Power - Other Than Heating and Cooling	625	\$290,932	\$249,313	\$307,638	\$189,572	-10.15%	-38.38%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Insurance	520	\$95,694	\$189,181	\$173,016	\$185,069	17.93%	6.97%
Operational Supplies	611	\$133,245	\$135,149	\$132,233	\$138,049	0.89%	4.40%
Content	747	\$66,157	\$105,881	\$83,136	\$133,278	19.14%	60.31%
Group Health Insurance	222	\$118,042	\$102,998	\$107,179	\$111,142	-1.49%	3.70%
Public Employees Retirement Fund	214	\$76,236	\$84,079	\$90,162	\$95,480	5.79%	5.90%
Repairs and Maintenance Services	430	\$415,400	\$205,040	\$169,139	\$93,795	-31.07%	-44.55%
Other Supplies and Materials	615, 660 - 689	\$61,833	\$33,844	\$80,144	\$83,911	7.93%	4.70%
Social Security Noncertified	211	\$76,635	\$75,887	\$75,568	\$81,700	1.61%	8.11%
Gasoline and Lubricants	613	\$173,935	\$94,735	\$109,264	\$68,006	-20.92%	-37.76%
Teacher Retirement Fund, After 7-1-95	216	\$19,078	\$19,623	\$19,776	\$21,306	2.80%	7.74%
Connectivity	744	\$21,866	\$2,981	\$0	\$20,198	-1.96%	NA
Social Security Certified	212	\$13,911	\$14,373	\$14,547	\$15,744	3.14%	8.22%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Removal of Refuse and Garbage	412	\$7,513	\$3,908	\$7,461	\$9,857	7.02%	32.11%
Water and Sewage	411	\$8,480	\$7,622	\$8,295	\$9,852	3.82%	18.78%
Other Employee Benefits	241 - 290	\$4,207	\$5,002	\$5,240	\$6,238	10.35%	19.04%
Tires and Repairs	612	\$9,568	\$2,506	\$7,752	\$5,799	-11.77%	-25.20%
Severance/Early Retirement Pay	213	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	0.00%
Student Transportation Services	510	\$2,957	\$4,247	\$4,496	\$4,651	11.99%	3.46%
Staff Services	314	\$2,346	\$3,752	\$2,785	\$4,186	15.58%	50.31%
Travel	580	\$4,388	\$3,559	\$3,953	\$3,949	-2.60%	-0.09%
Telephone	531	\$1,655	\$1,756	\$3,293	\$3,876	23.70%	17.71%
Dues and Fees	810	\$3,759	\$3,700	\$3,700	\$3,600	-1.07%	-2.70%
Entertainment	240	\$3,065	\$2,708	\$1,862	\$3,225	1.28%	73.19%
Board of Education Services	318	\$3,314	\$7,539	\$3,589	\$3,039	-2.14%	-15.32%
Other Purchased Services	593	\$3,617	\$2,018	\$2,428	\$2,475	-9.05%	1.93%
Unemployment Insurance	230	\$0	\$0	\$1,906	\$2,260	NA	18.54%
Textbooks	630	\$1,938	\$2,565	\$1,743	\$1,935	-0.03%	11.04%
Advertising	540	\$1,744	\$1,159	\$1,037	\$1,600	-2.13%	54.21%
Postage and Postage Machine Rental	532	\$1,524	\$1,257	\$1,332	\$1,545	0.34%	16.00%
Group Life Insurance	221	\$1,076	\$1,362	\$1,312	\$1,191	2.56%	-9.20%
Official Bond Premiums	525	\$1,475	\$2,264	\$1,100	\$1,100	-7.07%	0.00%
Other Group Insurance Authorized by Statute	224	\$319	\$450	\$600	\$624	18.28%	3.99%
Miscellaneous Objects	876 - 899	\$640	\$532	\$1,193	\$604	-1.44%	-49.34%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Pre-2008 Object Code - Temporary Salaries	130	\$2,000	\$3,500	\$5,000	\$500	-29.29%	-90.00%
Periodicals	650	\$439	\$341	\$341	\$105	-30.05%	-69.21%
Professional Development	748	\$451	\$280	\$168	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$63,018	\$77,138	\$30,000	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$32	\$0	NA	-100.00%
Overhead and Operational Total		\$3,913,081	\$5,642,249	\$3,531,930	\$4,004,100	0.58%	13.37%
Non Operational							
Redemption of Principal	831	\$870,500	\$925,716	\$940,831	\$912,663	1.19%	-2.99%
Repairs and Maintenance Services	430	\$33,018	\$103,317	\$252,357	\$348,546	80.25%	38.12%
Equipment	730	\$72,438	\$512,288	\$318,086	\$264,032	38.17%	-16.99%
Non - Certified Salaries	120	\$119,766	\$112,329	\$117,552	\$131,765	2.42%	12.09%
Certified Salaries	110	\$63,312	\$65,403	\$94,347	\$96,668	11.16%	2.46%
Awards	875	\$81,000	\$87,600	\$77,950	\$93,500	3.65%	19.95%
Construction Services	450	\$918,449	\$429,137	\$298,886	\$81,822	-45.37%	-72.62%
Rentals	440	\$42,188	\$47,364	\$44,135	\$44,903	1.57%	1.74%
Other Public or Private Utility Services	419	\$10,519	\$15,126	\$17,451	\$18,281	14.82%	4.75%
Connectivity	744	\$7,902	\$33,725	\$17,693	\$12,906	13.05%	-27.06%
Licensed Employees	135	\$11,631	\$9,925	\$11,143	\$10,597	-2.30%	-4.90%
Social Security Certified	212	\$7,071	\$7,028	\$9,330	\$9,810	8.53%	5.14%
Teacher Retirement Fund, After 7-1-95	216	\$4,839	\$5,506	\$8,758	\$9,324	17.81%	6.46%
Social Security Noncertified	211	\$7,332	\$6,929	\$7,306	\$9,037	5.37%	23.69%
Public Employees Retirement Fund	214	\$4,976	\$5,342	\$5,987	\$5,449	2.30%	-8.98%
Miscellaneous Objects	876 - 899	\$0	\$8,882	\$0	\$4,442	NA	NA
Operational Supplies	611	\$1,453	\$1,943	\$247	\$2,618	15.86%	959.38%
Bank Service Charges	871	\$1,250	\$2,250	\$2,250	\$2,250	15.83%	0.00%
Pre-2008 Object Code - Temporary Salaries	130	\$450	\$145	\$377	\$435	-0.82%	15.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$526	\$500	\$410	\$368	-8.55%	-10.32%
Interest	832	\$0	\$582	\$0	\$0	NA	NA
Non Operational Total		\$2,258,619	\$2,381,039	\$2,225,097	\$2,059,414	-2.28%	-7.45%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Grand Total	\$13,076,654	\$14,971,601	\$12,517,731	\$12,984,256	-0.18%	3.73%